

EXHIBIT 2

PART 2

**Median Gross Income for Private Practitioners and Non-Private Practitioners
by Firm Size**

	Non-Private Practice		Private Practice		Group Total	
	N	Median	N	Median	N	Median
0	10	\$6,000	7	\$25,000	17	\$18,000
1	60	\$30,000	273	\$65,000	333	\$68,000
2	42	\$89,000	80	\$85,000	122	\$87,000
3 to 6	88	\$92,000	189	\$90,000	277	\$91,000
7 to 10	41	\$84,000	81	\$105,000	122	\$100,000
11 to 20	51	\$85,000	61	\$125,000	112	\$105,000
21 to 50	53	\$90,000	81	\$115,000	134	\$107,000
51 to 100	21	\$104,000	43	\$143,000	64	\$112,000
More than 100	44	\$97,000	25	\$259,000	69	\$115,000
Group Total	410	\$89,000	840	\$95,000	1250	\$92,000

Gross Income Before Taxes by Practice Region

	N	Mean	Median 50th Percentile	10th Percentile	25th Percentile	75th Percentile	95th Percentile
Ann Arbor Area	45	\$163,992	\$95,000	\$41,300	\$65,000	\$162,000	\$264,000
Battle Creek Area	14	\$99,496	\$94,000	\$46,750	\$73,250	\$130,000	\$143,485
Bay City Area	17	\$156,949	\$78,000	\$18,000	\$50,000	\$150,000	\$408,168
Benton Harbor Area	17	\$126,873	\$70,000	\$16,400	\$60,000	\$150,000	\$164,800
Central Michigan Area	16	\$71,535	\$65,000	24,502	\$44,433	\$92,500	\$106,000
Downtown Detroit	109	\$149,108	\$102,000	\$53,500	\$70,000	\$150,000	\$292,999
Elkhart-Goshen Area	0	0	0	0	0	0	0
Flint Area	19	\$95,045	\$97,000	\$41,530	\$56,628	\$115,850	\$136,000
Genesee-Shiawassee County Area	20	\$130,105	\$95,400	\$34,700	\$64,575	\$170,000	\$200,600
Grand Rapids Area	68	\$128,152	\$102,000	\$44,960	\$62,125	\$156,366	\$243,600
Ingham County Area	6	\$40,305	\$31,000	\$12,500	\$19,000	\$42,873	\$77,416
Jackson Area	11	\$72,545	\$60,000	\$7,000	\$48,000	\$95,500	\$115,000
Kalamazoo Area	34	\$119,348	\$100,000	\$21,509	\$62,125	\$142,250	\$209,200
Kent-Eaton-Ionia- Barry County Area	22	\$67,630	\$50,000	\$5,258	\$29,500	\$103,500	\$133,500
Lansing Area	112	\$96,368	\$90,000	\$28,740	\$54,375	\$127,000	\$160,570
Lapeer-St.Clair County	16	\$109,315	\$90,650	\$19,500	\$39,900	\$116,951	\$195,168

Gross Income Before Taxes by Practice Region

	N	Mean	Median 50th Percentile	10th Percentile	25th Percentile	75th Percentile	95th Percentile
Area							
Livingston County Area	10	\$86,750	\$89,000	\$36,250	\$63,000	\$122,000	\$140,500
Macomb County (North)	36	\$95,177	\$77,500	\$32,000	\$44,750	\$109,000	\$215,000
Macomb County (South)	22	\$101,273	\$55,000	\$17,500	\$45,000	\$141,250	\$254,070
Marquette Area	8	\$75,842	\$79,000	\$27,450	\$53,320	\$85,500	\$121,393
Muskegon-Ludington Area	11	\$96,545	\$45,000	\$0	\$17,500	\$163,500	\$238,408
Northern Michigan	29	\$92,132	\$85,000	\$15,477	\$44,000	\$120,000	\$167,634
Oakland County (North)	100	\$193,850	\$120,000	\$39,763	\$73,050	\$180,750	\$325,600
Oakland County (South)	258	\$139,819	\$98,250	\$25,000	\$60,000	\$150,000	\$253,000
Detroit (Other)	52	\$93,289	\$84,200	\$11,700	\$49,125	\$120,000	\$184,000
Ottawa-Allegan County Area	15	\$116,138	\$80,000	\$30,400	\$43,601	\$146,138	\$191,200
Saginaw Area	13	\$82,845	\$73,000	\$18,800	\$38,000	\$85,000	\$138,600
Thumb Area	5	\$100,400	\$125,000	\$37,800	\$42,000	\$150,000	\$150,000
Toledo Area	7	\$69,000	\$57,000	\$22,000	\$42,000	\$106,000	\$115,200
Traverse City Area	30	\$109,271	\$77,500	\$36,700	\$57,500	\$114,750	\$201,300
Upper Peninsula (East)	5	\$38,546	\$13,733	\$4,400	\$11,000	\$48,000	\$91,200
Upper Peninsula (West)	0	\$0	\$0	\$0	\$0	\$0	\$0
Washtenaw County Area	14	\$146,214	\$60,500	\$8,600	\$13,500	\$146,750	\$261,000
Wayne County Area	50	\$110,540	\$81,500	\$5,630	\$31,500	\$133,750	\$301,000
Non-Michigan	101	\$147,620	\$110,000	\$43,000	\$70,000	\$160,000	\$256,000
Total	1,297	\$126,945	\$92,000	\$22,600	\$56,000	\$143,000	\$236,041

Median Hours Spent Per Week on Work Related Activities by Work Classification

	N	Legal Work Based on Hourly Rate	Legal Work Based on Fixed Rate	Legal Work Based on Contingent Fee	Office Admin.	Marketing Activities	Non-Legal Employment
Sole Practitioner	239	20	10	2	5	2	0
Sole Practitioner with 1 or More Associates	47	29	5	5	5	3	2

Median Hours Spent Per Week on Work Related Activities by Work Classification

	N	Legal Work Based on Hourly Rate	Legal Work Based on Fixed Rate	Legal Work Based on Contingent Fee	Office Admin.	Marketing Activities	Non-Legal Employment
Sole Practitioner Sharing Space	47	20	10	1	8	2	0
Managing Partner	51	30	10	1	5	3	0
Equity Partner / Shareholder	202	35	2	5	5	3	0
Non-Equity Partner	49	40	1	3	5	4	0
Senior Associate	63	35	5	1	4	3	0
Associate	151	35	2	0	3	2	0
Academic Professor of Law	13	0	0	0	2	0	38
Contract Attorney	10	15	-	-	1	2	0
In-House Corporate Counsel	115	0	40	0	5	0	0
Legal Services Agency Attorney	26	20	35	0	8	0	0
Lobbyist/Trade Association	3	-	-	-	-	-	-
Judge	8	23	-	-	3	-	0
Admin Law Judge / Referee	12	40	-	-	5	-	0
County Prosecutor	21	10	40	0	10	0	0
City/State/County / Other	83	31	40	0	5	0	0
Federal Prosecutor	2	-	-	-	-	-	-
Other Federal	27	0	40	0	5	0	0
Management, Non- Legal	23	0	0	0	5	0	50
Not Practicing Law	16	0	0	0	0	0	40
Retired	12	0	0	0	0	0	0
Unemployed, Seeking Non-Legal Employment	0	-	-	-	-	-	-
Other/Not Listed	11	40	17	0	5	0	0
Total	1229	25	6	0	5	2	0

Median Annual Non-Billable Hours by Work Classification

	N	Continuing Legal Education	Pro Bono Work	Other Unbilled Legal Work	Unbilled Community Service
Sole Practitioner	237	16	20	30	156
Sole Practitioner with One or More Associates	46	16	12	20	104
Sole Practitioner Sharing Space	47	15	20	20	104
Managing Partner	48	20	20	30	156
Equity Partner/ Shareholder	197	20	20	40	208
Non-Equity Partner	42	15	20	40	104

Median Annual Non-Billable Hours by Work Classification						
	N	Continuing Legal Education	Pro Bono Work	Other Unbilled Legal Work	Unbilled Community Service	
Senior Associate	58	15	10	20	52	
Associate	148	15	10	20	52	
Academic Professor of Law	16	10	10	15	-	
Contract Attorney	8	12	3	5	-	
In-House Corporate Counsel	117	20	1	-	52	
Legal Services Agency Attorney	24	23	25	-	104	
Lobbyist/Trade Association	3	-	-	-	-	
Judge	11	40	-	-	520	
Admin Law Judge/Referee	14	28	5	-	-	
County Prosecutor	19	16	-	-	156	
City/State/County Other	83	12	-	-	104	
Federal Prosecutor	2	-	-	-	-	
Other Federal	26	10	-	-	-	
Management, Non-Legal	19	10	-	8	52	
Not Practicing Law	13	-	-	-	-	
Retired	9	2	10	-	52	
Unemployed, Seeking Non-Legal Employment	0	-	-	-	-	
Other	11	8	2	5	26	
Total	1188	16	12	20	104	

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Expectation of Satisfaction with the Practice of Law

Becoming More Satisfying	18.4%
Becoming Less Satisfying	24.5%
Becoming Unsatisfying Enough to Stop Practicing Law	8.3%
Remaining the Same	43.4%
Becoming Unsatisfying Enough to Change My Practice Area	5.3%

Relative Amount of Personal Workload

Insufficient to Keep Me Busy	22.0%
More than I Can Handle	21.3%
All I Can Handle	56.7%

Personal Satisfaction from the Practice of Law

A Great Deal	34.7%
Too Little	23.0%
Enough	39.3%
None	2.2%

Perceptions Concerning the Number of Attorneys

About Right	42.5%
Too Few	5.1%
Too Many	52.4%

Perceptions of Current Economic Conditions Compared to Prior Years

Better	7.3%
About the Same	31.0%
Worse	61.7%

Perceptions of Future Economic Conditions

Better	9.0%
About the Same	39.8%
Worse	51.3%

PRIVATE PRACTITIONERS AND MANAGING PARTNERS - FIRM DATA

If Your Firm Employs Paralegals or Legal Assistants, How are Their Services Billed?

	N	Percent
Do Not Employ Any	127	41.4
No Separate Charge	42	13.7
Included in Attorney Charge	30	9.8
Hourly Basis	93	30.3
Self-Developed Fee Schedule	11	3.6
Other System	4	1.3
Total	307	100.0

By How Much Did Your Firm Change the Hourly Billing Rate Last Time it Was Reviewed?

	N	Percent
Increase by 5% or Less	72	19.5%
6% to 10%	108	29.2%
11% to 19%	53	14.3%
20% or More	28	7.6%
Decreased in %	3	.8%
No Change	106	28.6%
Total	370	100.0%

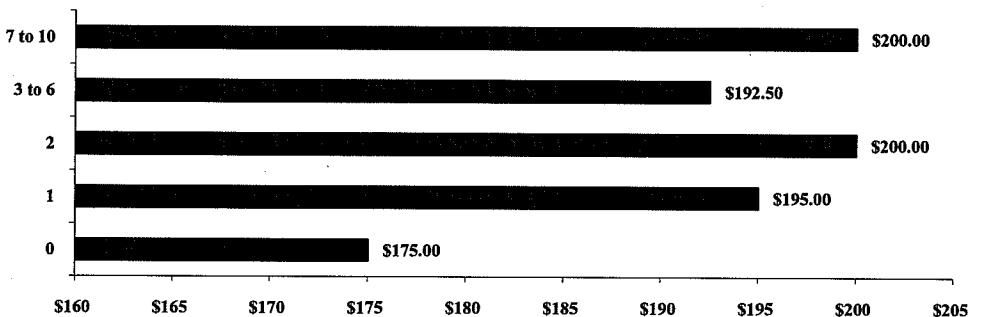
How Often Does Your Firm Review Hourly Billing Rates?

	N	Percent
More Often than Every 6 Months	22	5.8%
7 to 11 Months	40	10.6%
12 to 17 Months	189	50.1%
18 to 24 Months	27	7.2%
Longer than 24 Months	99	26.3%
Total	377	100.0%

What Percentage of Your Billings are Uncollectable?

	N	Percent
Less than 3%	175	47.0%
3% to 8%	84	22.6%
9% to 12%	60	16.1%
13% or More	53	14.2%
Total	372	100.0%

Top Median Hourly Transactional Billing Rates by Firm Size



Distribution of Hourly Transactional Billing Rates by Firm Size

	Count	Mean	Median 50th Percentile	10th Percentile	25th Percentile	75th Percentile	90th Percentile
0	5	\$173	\$175	\$125	\$138	\$208	-
1	225	\$194	\$195	\$150	\$150	\$213	\$250
2	31	\$203	\$200	\$152	\$175	\$225	\$250
3 to 6	34	\$206	\$193	\$140	\$154	\$231	\$300
7 to 10	9	\$231	\$200	\$120	\$181	\$250	-
11 to 20	2	-	-	-	-	-	-
More than 100	1	-	-	-	-	-	-
Total	307	\$197	\$195	\$150	\$155	\$225	\$250